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## EXTRAORDINARY PART II—Section 3—Sub-section (1) PUBLISHED BY AUTHORITY

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### MINISTRY OF HOME AFFAIRS NOTIFICATIONS

*New Delhi-1, the 1st October 1958/9th Asvina, 1880*

**G.S.R. 899.**—In exercise of the powers conferred by subsections (3), (4) and (5) of section 13 of the Central Sales Tax Act, 1956 (74 of 1956), the Central Government hereby makes the following amendments in the Central Sales Tax (Delhi) Rules, 1957, namely:—

In the said rules—

1. in rule 2, after clause (a), the following clause shall be inserted, namely:—

“(aa) “Central Rules” means the Central Sales Tax (Registration and Turnover) Rules, 1957;”

2 In rule 4—

(a) in sub-rule (1), for the words, figures and brackets, “a blank Declaration Form prescribed under rule 12 of the Central Sales Tax (Registration and Turnover) Rules, 1957”, the words, letter and figures “the blank Declaration, that is to say, Form C, referred to in rule 12 of the Central Rules” shall be substituted;

(b) after sub-rule (1), the following sub rule shall be inserted, namely:—

“(1A) Blank Declaration Form C referred to in sub rule (1) shall be obtained by a registered dealer to the extent required by him from the Taxation Officer on payment of an amount at the rate of Rs 2 per 25 Forms; and such amount shall be paid in the form of court fee stamps;”

(c) after sub-rule (11), the following sub-rule shall be inserted, namely:—

“(12) (a) Where a blank or duly completed Declaration Form is lost, whether such loss occurs while it is in the custody of the purchasing dealer or in transit before it is received by the selling dealer, the purchasing dealer shall furnish in respect of every such Form so lost an indemnity bond to the authority from whom the said Form was obtained, for such sum as the said authority may, having regard to the circumstances of the case, fix.

(b) Where a duly completed Form received by the selling dealer is lost, whether such loss occurs while it is in his custody or while it is in transit, until it reaches the authority to whom the selling dealer is required to furnish his return in Form I, the selling dealer shall furnish in respect of every such Form so lost an indemnity bond to the said authority, for such sum as the said authority may, having regard to the circumstances of the case, fix and shall also obtain from the purchasing dealer a duplicate for every such Declaration Form so lost.

(c) the purchasing dealer who issues any duplicate Form to the selling dealer, shall give the following declaration in red ink, duly signed by him across the page on each of the three portions on the duplicate of the Declaration Form.

"I hereby declare that this is the duplicate of the Declaration (Form C) No..... signed on ..... and issued to ..... who is a registered dealer of ..... (State) and whose registration certificate number is.....";

8. after rule 4, the following rules shall be inserted, namely:—

"4A. *Use, custody and maintenance, etc. of records of certificates in Form 'D'.*

(1) An authorised officer of the Government (other than the Government registered as a dealer under the Act) who purchases goods on behalf of the Government from a dealer shall furnish a certificate in form "D" referred to in sub-rule (1) of rule 12 of the Central Rules:

Provided that no single certificate shall cover more than one transaction of sale except in cases where the total amount covered by one certificate does not exceed Rs. 5,000/-.

(2) (a) Before furnishing such certificate, the authorised officer of the Government shall fill in all the required particulars in the certificate, affix his usual signature in the space provided in the certificate for this purpose, retain the counter-foil of the certificate and make over the other two portions in the certificate marked "original" and "duplicate" to the selling dealer.

(b) The counter-foil of the certificate in Form 'D' shall be maintained by the authorised officer of the Government for a period of five years or such further period as may be specified by the Commissioner of Taxes.

(3) (a) A registered dealer who claims to have made a sale to the Government (other than the Government registered as a dealer under the Act), shall in respect of such claim attach to his return in Form 'I' the portion marked 'original' in the certificate received by him from the authorised officer of the Government.

(b) The assessing authority may in his discretion require the selling dealer to produce for inspection the portion marked "duplicate" in the certificate in Form 'D'.

*Explanation.*—In this rule, "authorised officer of the Government" means an officer authorised under clause (b) of sub-section (4) of section 8 of the Act.

"4B *Use, custody, maintenance, etc., of records of certificates in Forms EI and EII.*

(1) A registered dealer who claims exemption from tax in respect of any subsequent sale referred to in sub-section (2) of section 6 of the Act shall obtain from the registered dealer from whom he purchased the goods, a certificate in Form EI or Form EII, referred to in sub-rule (2) of rule 12 of the Central Rules, for use in the manner specified in sub-rule (2):

Provided that no single certificate shall cover more than one transaction of sale except in cases where the total amount covered by one certificate does not exceed Rs. 5,000/-.

(2) Form EI shall be used in respect of the sale for which the exemption is claimed where such sale follows immediately the first sale and Form EII shall be used in respect of all other subsequent sales.

(3) For the purposes of sub-rule (1) a registered dealer shall obtain from the Taxation Officer Form EI or Form EII, as the case may be, to the extent required by him and shall maintain in a register in Form 3 a true and complete account of every such certificate received from the said Officer.

(4) (a) Before furnishing the certificate referred to in sub-rule (1) to the registered purchasing dealer, the registered selling dealer or any person authorised by him in this behalf shall fill in all the required particulars in the certificate, affix his usual signature in the space provided in the certificate for this purpose, retain the counter-foil of the certificate and make over the other two portions in the certificate marked "original" and "duplicate" to the registered purchasing dealer:

(b) The counter-foil of such certificate shall be maintained by the registered selling dealer for a period of five years or such further period as may be specified by the Commissioner of Taxes.

(5) (a) A registered dealer who claims that his subsequent sale to another registered dealer is not taxable under sub-section (a) of section 6 of the Act shall, in respect of such claim, attach to his return in Form I the portion marked 'original' in the certificate in Form EI or EII, as the case may be, and received by him from the registered dealer from whom he made the purchase, along with the Declaration Form C received by him from the registered dealer to whom he has made the subsequent sale.

(b) The assessing authority may, in his discretion, require the registered selling dealer to produce for inspection the portion marked "duplicate" in the certificate in Form EI or EII,

(6) No registered dealer shall give nor shall a registered dealer accept, any certificate in Form EI or Form EII except in a form obtained on application from the Taxation Officer and not declared obsolete and invalid by the Commissioner of Sales Tax

(7) The provisions of subrules (4) to 12 of rule 4 in relation to Declaration Form C referred to therein shall apply, with such changes as circumstances require also to certificates in Form EI and EII.”;

4 In Form I, for items 3 and 4, the following items shall be substituted, namely:—

“3 Balance—Turnover on inter State sales ..

*Deduct—*

(i) Cost of freight, delivery or installation when such cost is separately charged ...

(ii) Sale price of goods returned by the purchaser within a period of three months from the date of delivery

4 Balance—Total turnover of inter State sales

*Deduct*

Subsequent sales not taxable under section 6(2) of the Act .....

4A Balance—Total taxable turnover of inter-State sales

5 after Form 2, the following Form shall be inserted, namely,—

## FORM 3

Register of Certificate in form EI/EII Maintained under Rule 4B(3) of the Central Sales Tax (Delhi) Rules, 1957.

RECEIPTS										ISSUES					
Date of receipt	Authority from whom received	Book No.	Sl. No. of issue to.....	Date of issue	Book No.	Sl. No.	Name & address of purchasing dealer to whom issued	No. & date of purchaser's order in respect of which issued	Number and date of Declaration Form C with name of State	Description of goods in respect of which issued	Value of the goods	Cash memo/ chalan No. in reference to which issued	No. & date of railway receipt or other carriers chalan for the goods	Surrendered to (sales-tax authority)	Remarks
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16

**G.S.R. 900.**—In exercise of the powers conferred by subsections (3), (4) and (5) of section 13 of the Central Sales Tax Act, 1956 (74 of 1956), the Central Government hereby makes the following amendments in the Central Sales Tax (Manipur) Rules, 1957, namely:—

In the said rules—

1. in rule 2, after clause (a), the following clause shall be inserted, namely:—

“(aa) “Central Rules” means the Central Sales Tax (Registration and Turnover) Rules, 1957;”;

2. in rule 4—

(a) in sub-rule (1), for the words, figures and brackets, “a blank Declaration Form prescribed under rule 12 of the Central Sales Tax (Registration and Turnover) Rules, 1957”, the words, letter and figures “the blank Declaration, that is to say; Form C, referred to in rule 12 of the Central Rules” shall be substituted;

(b) after sub rule (1), the following sub rule shall be inserted, namely:—

“(1A) Blank Declaration Form C referred to in sub rule (1) shall be obtained by a registered dealer to the extent required by him from the Taxation Officer on payment of an amount at the rate of Rs. 2/- per 25 Forms; and such amount shall be paid in the form of court fee stamps.”;

(c) after sub-rule (11), the following sub rule shall be inserted, namely:—

“(12) (a) Where a blank or duly completed Declaration Form is lost, whether such loss occurs while it is in the custody of the purchasing dealer or in transit before it is received by the selling dealer, the purchasing dealer shall furnish in respect of every such Form so lost an indemnity bond to the authority from whom the said Form was obtained, for such sum as the said authority may, having regard to the circumstances of the case, fix.

(b) Where a duly completed form received by the selling dealer is lost, whether such loss occurs while it is in his custody or while it is in transit, until it reaches the authority to whom the selling dealer is required to furnish his return in Form I, the selling dealer shall furnish in respect of every such Form so lost an indemnity bond to the said authority, for such sum as the said authority may, having regard to the circumstances of the case, fix and shall also obtain from the purchasing dealer a duplicate for every such Declaration Form so lost.

(c) The purchasing dealer who issues any duplicate Form to the selling dealer, shall give the following declaration in red ink, duly signed by him across the page on each of the three portions on the duplicate of the Declaration Form:

“I hereby declare that this is the duplicate of the Declaration (Form C) No..... signed on .....and issued to .....who is a registered dealer of ..... (State) and whose registration certificate number is.....”;

3. after rule 4, the following rules shall be inserted, namely:—

“4A. Use, custody and maintenance, etc., of records of certificates in Form ‘D’.

(1) An authorised officer of the Government (other than the Government registered as a dealer under the Act) who purchases goods on behalf of the Government from a dealer shall furnish a certificate in form “D” referred to in sub-rule (1) of rule 12 of the Central Rules:

Provided that no single certificate shall cover more than one transaction of sale except in cases where the total amount covered by one certificate does not exceed Rs. 5,000/.

(2) (a) Before furnishing such certificate, the authorised officer of the Government shall fill in all the required particulars in the certificate, affix his usual signature in the space provided in the certificate for this purpose, retain the counter-foil of the certificate and make over the other two portions in the certificate marked “original” and “duplicate” to the selling dealer.

(b) The counter foil of the certificate in Form ‘D’ shall be maintained by the authorised officer of the Government for a period of five years or such further period as may be specified by the Commissioner of Sales Tax.

- (3) (a) A registered dealer who claims to have made a sale to the Government (other than the Government registered as a dealer under the Act), shall in respect of such claim attach to his return in Form 'I' the portion marked 'original' in the certificate received by him from the authorised officer of the Government.
- (b) The assessing authority may in his discretion require the selling dealer to produce for inspection the portion marked "duplicate" in the certificate in Form 'D'.

*Explanation.*—In this rule, "authorised officer of the Government" means an officer authorised under clause (b) of sub section (4) of section 8 of the Act.

**4B. Use, custody, maintenance, etc. of records of certificates in Forms EI and EII.**

- (1) A registered dealer who claims exemption from tax in respect of any subsequent sale referred to in sub section (2) of section 6 of the Act shall obtain from the registered dealer from whom he purchased the goods, a certificate in Form EI or Form EII, referred to in sub rule (2) of rule 12 of the Central Rules, for use in the manner specified in sub rule (2):

Provided that no single certificate shall cover more than one transaction of sale except in cases where the total amount covered by one certificate does not exceed Rs. 5,000/-.

- (2) Form EI shall be used in respect of the sale for which the exemption is claimed where such sale follows immediately the first sale and Form EII shall be used in respect of all other subsequent sales.
- (3) For the purposes of sub rule (1) a registered dealer shall obtain from the Taxation Officer Form EI or Form EII, as the case may be, to the extent required by him and shall maintain in a register in Form 3 a true and complete account of every such certificate received from the said Officer.
- (4) (a) Before furnishing the certificate referred to in sub-rule (1) to the registered purchasing dealer, the registered selling dealer or any person authorised by him in this behalf shall fill in all the required particulars in the certificate, affix his usual signature in the space provided in the certificate for this purpose, retain the counter-foil of the certificate and make over the other two portions in the certificate marked "original" and "duplicate" to the registered purchasing dealer:
- (b) The counter-foil of such certificate shall be maintained by the registered selling dealer for a period of five years or such further period as may be specified by the Commissioner of Sales Tax.
- (5) (a) A registered dealer who claims that his subsequent sale to another registered dealer is not taxable under sub section (2) of section 6 of the Act shall, in respect of such claim attach to his return in Form I the portion marked 'original' in the certificate in Form EI or EII, as the case may be, and received by him from the registered dealer from whom he made the purchase, along with the Declaration Form C received by him from the registered dealer to whom he has made the subsequent sale
- (b) The assessing authority may, in his discretion, require the registered selling dealer to produce for inspection the portion marked "duplicate" in the certificate in Form EI or EII.
- (6) No registered dealer shall give nor shall a registered dealer accept, any certificate in Form EI or Form EII except in a form obtained on application from the Taxation Officer and not declared obsolete and invalid by the Commissioner of Taxes.
- (7) The provisions of sub rules (4) to 12 of rule 4 in relation to Declaration Form C referred to therein shall apply, with such changes as circumstances require also to Certificates in Form EI and EII".

4. In Form I, for items 3 and 4, the following items shall be substituted, namely:—

3. Balance—Turnover on inter State sales.....

*Deduct—*

- (i) Cost of freight, delivery or installation when such cost is separately charged.. ..
- (ii) Sale price of goods returned by the purchaser within a period of three months from the date of delivery.....

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4 Balance—Total turnover of inter State sales

*Deduct—*

Subsequent sales not taxable under section 6(2) of the Act

4A Balance—Total taxable turnover of inter State sales

5 After Forms 2, the following Form shall be inserted, namely.—

## FORM 3

*Register of Certificate in form EI/EII maintained under Rules 4B(3) of the Central Sales Tax (Manipur) Rules, 1957.*

RECEIPTS								ISSUES							
Date of recei- pt.	Authority from whom received	Book No.	Sl. No. ..... to..... .....	Date of issue	Book No.	Sl. No.	Name & address of pur- chasing dealer to whom issued	No. & date of pur- chaser's order in respect of which issued	Number and date of Declara- tion Form C with name of State	Descrip- tion of goods in respect of which issued	Value of the goods	Cash memo/ chalan No. in reference to which issued	No. & date of railway receipt or other carriers chalan for the goods	Surren- dered to (sales- tax autho- rity	Remarks
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16



**G.S.R. 901.**—In exercise of the powers conferred by subsections (3), (4) and (5) of section 13 of the Central Sales Tax Act, 1956 (71 of 1956), the Central Government hereby makes the following amendments in the Central Sales Tax (Union Territories) Rules, 1957, namely,—

In the said rules—

1 in rule 2 after clause (a) the following clause shall be inserted, namely —

'(aa) Central Rules' means the Central Sales Tax (Registration and Turnover) Rules, 1957,"

2 in rule 10—

(a) in subrule (1), for the words figures brackets 'a blank Declaration form prescribed under rule 12 of the Central Sales Tax (Registration and Turnover) Rules, 1957 the words letter and figures 'the blank Declaration, that is to say, Form C, referred to in rule 12 of the Central Rules shall be substituted,

(b) After subrule (1) the following subrules shall be inserted, namely —

' (1A) Blank Declaration Form C referred to in subrule (1) shall be obtained by a registered dealer to the extent required by him from the Notified Authority on payment of an amount at the rate of Rs 2/ per 25 forms, and such amount shall be paid in the form of court fee stamps",

(c) after subrule (10), the following subrule shall be inserted, namely —

' (11) (a) Where a blank or duly completed Declaration form is lost, whether such loss occurs while it is in the custody of the purchasing dealer or in transit before it is received by the selling dealer, the purchasing dealer shall furnish in respect of every such Form so lost an indemnity bond to the authority from whom the said Form was obtained, for such sum as the said authority may, having regard to the circumstances of the case, fix

(b) Where a duly completed Form issued by the purchasing dealer to the selling dealer is lost by such selling dealer, the purchasing dealer shall, on demand from such a selling dealer, issue a duplicate Declaration Form to such selling dealer

(c) The purchasing dealer who issues any duplicate Form to the selling dealer, shall give the following declaration in red ink, duly signed by him across the page on each of the three portions on the duplicate of the Declaration Form

I hereby declare that this is the duplicate of the Declaration (Form C) No \_\_\_\_\_ signed on \_\_\_\_\_ and issued to \_\_\_\_\_ who is a registered dealer of \_\_\_\_\_ (State and whose registration certificate number is \_\_\_\_\_";

3 after rule 10 the following rule shall be inserted, namely —

"10A Use custody and maintenance etc of records of certificates in Form D'

(1) An authorised officer of the Government (other than the Government registered as a dealer under the Act) who purchases goods on behalf of the Government from a dealer shall furnish a certificate in form D' referred to in sub-rule (1) of rule 12 of the Central Rules

Provided that no single certificate shall cover more than one transaction of sale except in cases where the total amount covered by one certificate does not exceed Rs 5,000/

(2) (a) Before furnishing such certificate, the authorised officer of the Government shall fill in all the required particulars in the certificate affix his usual signature in the space provided in the certificate for this purpose, retain the counter foil of the certificate and make over the other two portions in the certificate marked 'original and duplicate' to the selling dealer

(b) The counter foil of the certificate in form 'D' shall be maintained by the authorised officer of the Government for a period of five years or such further period as may be specified by the Notified Authority

*Explanation*—In this rule, 'authorised officer of the Government' means an officer authorised under clause (b) of sub section (4) of section 8 of the Act"

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[No. F. 26/20/58 Judl II (11)]

GULLAR SINGH, Under Secy.

